

SENATE BILL 942

Q1, Q2

8lr1645

By: **Senators Brochin and Klausmeier**

Introduced and read first time: February 5, 2018

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Electronic Notification of Tax Sales**

3 FOR the purpose of requiring a certain property record account to include a contact e–mail
4 address, if designated by the owner of the property; requiring the tax collector in
5 Baltimore County, under certain circumstances, to send a certain statement and
6 notice electronically at least a certain number of days before certain property is
7 advertised for sale to the contact e–mail address of the owner of the property;
8 providing that failure of the collector to send the electronic statement and notice does
9 not invalidate or affect certain taxes, sales, proceedings, or titles to property; and
10 generally relating to electronic notification of tax sales to property owners.

11 BY repealing and reenacting, with amendments,
12 Article – Tax – Property
13 Section 2–211(b) and 14–812
14 Annotated Code of Maryland
15 (2012 Replacement Volume and 2017 Supplement)

16 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
17 That the Laws of Maryland read as follows:

18 **Article – Tax – Property**

19 2–211.

20 (b) (1) Each account in the record shall show for the real property:

21 (i) the name and address of the owner;

22 (ii) a brief description of the property;

23 (iii) the specific location of the property;

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (iv) the general location of the property including a deed or will
2 reference and any tax map reference; [and]

3 (v) the assessment of:

4 1. the land; and

5 2. any improvement on the land; AND

6 (VI) A CONTACT E-MAIL ADDRESS IF DESIGNATED BY THE
7 OWNER OF THE PROPERTY.

8 (2) The details of land and improvements on the land that have been
9 valued at different amounts shall be recorded on the respective worksheet or card.

10 14-812.

11 (A) At least 30 days before any property is first advertised for sale under this
12 subtitle, the collector shall have mailed to the person who last appears as owner of the
13 property on the collector’s tax roll, at the last address shown on the tax roll, a statement
14 giving the name of the person, and the amounts of taxes due. On the statement there shall
15 also appear the following notice:

16
17 “Date”

18 “This Is a Final Bill and Legal Notice to the Person Whose Name Appears on This
19 Notice.”

20 “According to the collector’s tax roll you are the owner of the property appearing on
21 this notice. Some of the taxes listed are in arrears. Notice is given you that unless all taxes
22 in arrears are paid on or before 30 days from the above date, the collector will proceed to
23 sell the above property to satisfy your entire indebtedness. Interest and penalties must be
24 added to the total at the time of payment.”

25 (B) For any individual who last appears as an owner of the property on the
26 collector’s tax roll who has been listed as an owner of the property on the collector’s tax roll
27 for at least the last 25 years, the collector shall provide, at least 30 days before the property
28 is first advertised, a list that includes the individual’s name and address and notice to the
29 area agency, as defined in § 10-101 of the Human Services Article.

30 (C) Failure of the collector to mail the statement and notice to the last address of
31 the person last assessed for the property, as it appears on the collector’s tax roll, to mail, if
32 applicable, a list including the name and address of an individual receiving the statement
33 who has been listed as an owner of the property on the collector’s tax roll for at least the

1 last 25 years and notice to the area agency, or to include any taxes in the statement and
2 notice, does not invalidate or otherwise affect any tax, except a tax that is required to be
3 but has not been certified as provided in § 14–810 of this subtitle, or any sale made under
4 this subtitle to enforce payment of taxes, nor prevent nor stay any proceedings under this
5 subtitle, nor affect the title of any purchaser.

6 **(D) (1) IF THE PROPERTY IS LOCATED IN BALTIMORE COUNTY AND THE**
7 **RECORD REQUIRED UNDER § 2–211(B) OF THIS ARTICLE CONTAINS A CONTACT**
8 **E–MAIL ADDRESS, AT LEAST 30 DAYS BEFORE ANY PROPERTY IS FIRST ADVERTISED**
9 **FOR SALE UNDER THIS SUBTITLE THE COLLECTOR SHALL, IN ADDITION TO MAILING**
10 **THE STATEMENT AND NOTICE REQUIRED UNDER SUBSECTION (A) OF THIS SECTION,**
11 **SEND AN ELECTRONIC COPY OF THE STATEMENT AND NOTICE TO THE OWNER’S**
12 **CONTACT E–MAIL ADDRESS.**

13 **(2) FAILURE OF THE COLLECTOR TO SEND AN ELECTRONIC COPY OF**
14 **THE STATEMENT AND NOTICE REQUIRED UNDER PARAGRAPH (1) OF THIS**
15 **SUBSECTION OR TO INCLUDE ANY TAXES IN THE STATEMENT AND NOTICE, DOES NOT**
16 **INVALIDATE OR OTHERWISE AFFECT ANY TAX, EXCEPT A TAX THAT IS REQUIRED TO**
17 **BE BUT HAS NOT BEEN CERTIFIED AS PROVIDED IN § 14–810 OF THIS SUBTITLE, OR**
18 **ANY SALE MADE UNDER THIS SUBTITLE TO ENFORCE PAYMENT OF TAXES, NOR**
19 **PREVENT NOR STAY ANY PROCEEDINGS UNDER THIS SUBTITLE, NOR AFFECT THE**
20 **TITLE OF ANY PURCHASER.**

21 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
22 1, 2018.